

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 02/03/12

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HIGHLAND PLT

2012-13

199 - 389

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1. COMPUTATION OF E.P.S. RATES

| | | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|----|--|-----|-----|-----------|-----------|-------|
| 9 | ATTENDING PUPILS (APRIL 2011) | 0 | 0 | 0 | 0 | 0 |
| 10 | ATTENDING PUPILS (OCTOBER 2011) | 0 | 0 | 0 | 0 | 0 |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 0.0 | 0.0 | 0.0 (0%) | 0.0 (0%) | 0.0 |

| 12 | Position | K-5 | 6-8 | 9-12 | = | E.P.S. FTE | / | Actual FTE | = | Ratio X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|----|-----------------|-------------|-------------|-------------|---|---------------|---|---------------|---|---------|-------------------|---|----------------------|---------------------|
| A. | TEACHERS | 0.0 (17:1) | 0.0 (16:1) | 0.0 (15:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| B. | GUIDANCE | 0.0 (315:1) | 0.0 (315:1) | 0.0 (225:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| C. | LIBRARIANS | 0.0 (720:1) | 0.0 (720:1) | 0.0 (720:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| D. | HEALTH | 0.0 (720:1) | 0.0 (720:1) | 0.0 (720:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| E. | EDUCATION TECHS | 0.0 (090:1) | 0.0 (090:1) | 0.0 (225:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| F. | LIBRARY TECHS | 0.0 (450:1) | 0.0 (450:1) | 0.0 (450:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| G. | CLERICAL | 0.0 (180:1) | 0.0 (180:1) | 0.0 (180:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| H. | SCHOOL ADMIN. | 0.0 (275:1) | 0.0 (275:1) | 0.0 (284:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |

| 13 | Other Support Costs (Per Pupil) | K-8 | 9-12 | | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day | 37 | 37 | | 0 | 0 |
| B. | Supplies and Equipment | 346 | 478 | | 0 | 0 |
| C. | Professional Development | 59 | 59 | | 0 | 0 |
| D. | Instructional Leadership Support | 24 | 24 | | 0 | 0 |
| E. | Co- and Extra-Curricular Student | 34 | 114 | | 0 | 0 |
| F. | System Administration/Support | 220 | 220 | | 0 | 0 |
| G. | Operations & Maintenance | 1,013 | 1,204 | | 0 | 0 |

| 14 | Salary Benefits | Percentage | | Elementary | Secondary |
|----|---|------------|--|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00% | | 0 | 0 |
| B. | Education & Library Technicians | 36.00% | | 0 | 0 |
| C. | Clerical | 29.00% | | 0 | 0 |
| D. | School Administrators | 14.00% | | 0 | 0 |

| | | | | |
|----|---|--|---|---|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03) | | 0 | 0 |
| 16 | Adjustment for Title I Revenues | | 0 | 0 |

| | | | | |
|----|--------------|--|-------|-------|
| 17 | TOTALS | | 0 | 0 |
| 18 | E.P.S. RATES | | 6,035 | 6,437 |

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

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HIGHLAND PLT

2012-13

199 - 389

A. OPERATING COST ALLOCATIONS

| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
|----|---|--------------------------|--------------------------|--------|------------------|-------------|
| | APRIL 2009 | 9.0 | 2.0 | 11.0 | | |
| | OCTOBER 2009 | 8.0 | 1.0 | 9.0 | | |
| | APRIL 2010 | 8.0 | 1.0 | 9.0 | | |
| | OCTOBER 2010 | 7.0 | 3.0 | 10.0 | | |
| | APRIL 2011 | 7.0 | 3.0 | 10.0 | | |
| | OCTOBER 2011 | 7.0 | 2.0 | 9.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 7.0 + | 0.00 | X | 6,035.00 | = 42,245.00 |
| | 9-12 PUPILS | 2.5 + | 0.00 | X | 6,437.00 | = 16,092.50 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,437.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,035.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,437.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .8571 | 6.0 | X .15 | X | 6,035.00 | = 5,431.50 |
| | 9-12 DISADVANTAGED @ .8571 | 2.1 | X .15 | X | 6,437.00 | = 2,027.66 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,035.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,437.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 7.0 | | X | 43.00 | = 301.00 |
| | 9-12 STUDENT ASSESSMENT | 2.5 | | X | 43.00 | = 107.50 |
| | K-8 TECHNOLOGY RESOURCES | 7.0 | | X | 98.00 | = 686.00 |
| | 9-12 TECHNOLOGY RESOURCES | 2.5 | | X | 296.00 | = 740.00 |
| | K-2 PUPILS | 0.5 | X .10 | X | 6,035.00 | = 301.75 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 67,932.91 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 65,894.92 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 65,894.92 |

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DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HIGHLAND PLT

2012-13

199 - 389

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|-----------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 0.00 | X | 101.10% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 10,124.00 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 0.00 | X | 101.10% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 6,478.64 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 16,602.64 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 82,497.56 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|-----------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2011-12 - HIGHLAND PLT | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - HIGHLAND PLT | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - HIGHLAND PLT | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 82,497.56 |

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 02/03/12

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HIGHLAND PLT

2012-13

199 - 389

| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|--|--|---------|---------------------------|-----------------------|----------------------|---------------------|-----------------------|-----------------------|-----------------------|
| <hr/> | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | |
| HIGHLAND PLT | 9.5 | 100.00% | 82,497.56 | | 0.00 | | 82,497.56 | | |
| TOTAL | 9.5 | | | | | | 82,497.56 | | |
| <hr/> | | | | | | | | | |
| | | | 2011 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
| HIGHLAND PLT | | | 8,800,000 | 7.690 | 67,672.00 | | 82,497.56 | 67,672.00 | 100.00% 7.69M |
| TOTAL | | | 8,800,000 | | 67,672.00 | | 82,497.56 | 67,672.00 | 100.00% 7.69M |
| | | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
| <hr/> | | | | | | | | | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | | 82,497.56 | 67,672.00 | 14,825.56 |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | | 82,497.56 | 67,672.00 | 14,825.56 |
| 51 | PLUS AUDIT ADJUSTMENTS | | | | | | | | 0.00 |
| 52 | LESS AUDIT ADJUSTMENTS | | | | | | | | 0.00 |
| 53 | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION | | | | | | | | 0.00 |
| 54 | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% | | | | | | | | 0.00 |
| 55 | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT | | | | | | | | 0.00 |
| 56 | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | | | | | | 0.00 |
| 59A | MINIMUM TEACHER SALARY ADJUSTMENT | | | | | | | | 0.00 |
| 59B | REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | | | | | | 0.00 |
| 59D | BUS REFURBISHING ADJUSTMENT | | | | | | | | 0.00 |
| 60 | A D J U S T E D S T A T E C O N T R I B U T I O N | | | | | | | | 14,825.56 |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 82.03% STATE SHARE % = 17.97% | | | | | | | | |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 82.03% STATE SHARE % = 17.97% | | | | | | | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | | | 84,535.55 | | |

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